

111TH CONGRESS
1ST SESSION

H. R. 1561

To amend the Internal Revenue Code of 1986 to provide a standard deduction for the business use of a home.

IN THE HOUSE OF REPRESENTATIVES

MARCH 17, 2009

Mr. FORTENBERRY introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide a standard deduction for the business use of a home.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. STANDARD DEDUCTION FOR BUSINESS USE OF**
4 **HOME.**

5 (a) IN GENERAL.—Subsection (c) of section 280A of
6 the Internal Revenue Code of 1986 (relating to disallow-
7 ance of certain expenses in connection with business use
8 of home, rental of vacation homes, etc.) is amended by
9 adding at the end the following new paragraph:

10 “(7) STANDARD HOME OFFICE DEDUCTION.—

1 “(A) IN GENERAL.—In the case of an indi-
2 vidual that is allowed a deduction for the use of
3 a home office because of a use described in
4 paragraphs (1), (2), or (4) of this subsection,
5 notwithstanding the limitations of paragraph
6 (5), such individual may elect to use the stand-
7 ard home office deduction for the taxable year.

8 “(B) STANDARD HOME OFFICE DEDUC-
9 TION AMOUNT.—For purposes of this para-
10 graph, the standard home office deduction is
11 the lesser of—

12 “(i) \$2,500, or

13 “(ii) the gross income derived from
14 the individual’s trade or business for which
15 such use occurs.”.

16 (b) EFFECTIVE DATE.—The amendment made by
17 this section shall apply to taxable years beginning after
18 the date of the enactment of this Act.

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